Appendix B

Size of Unfunded Mandate By State

(Dollar Amounts in Millions)

STATE	State's Direct Tax Liability Under Natl. Sales Tax	Potential Loss of State Income Taxes under Natl. Sales Tax	Total Potential Additional Budget Costs for State	Additional Budget Costs as % of Current Property Taxes
Alabama	4,980	2,449	7,430	504.2%
Alaska	1,802	269	2,071	249.6%
Arizona	5,607	2,437	8,044	189.1%
Arkansas	2,460	1,743	4,202	419.2%
California	50,497	38,380	88,877	294.0%
Colorado	5,652	3,681	9,333	224.2%
Connecticut	4,582	3,835	8,417	140.4%
Delaware	969	1,015	1,984	496.1%
DC	1,838	1,160	2,999	373.3%
Florida	18,707	1,219	19,926	126.5%
Georgia	8,792	7,056	15,847	238.7%
Hawaii	1,695	1,164	2,859	464.9%
Idaho	1,277	919	2,196	229.1%
Illinois	14,171	8,855	23,026	145.1%
Indiana	6,233	4,831	11,063	185.1%
Iowa	3,262	1,903	5,165	179.5%
Kansas	2,782	1,977	4,759	188.5%
Kentucky	4,184	3,798	7,982	403.8%
Louisiana	4,697	2,053	6,751	347.9%
Maine	1,522	1,150	2,672	139.7%
Maryland	5,601	8,004	13,604	251.4%
Massachusetts	8,456	8,725	17,181	197.0%
Michigan	10,961	8,663	19,624	200.4%
Minnesota	6,974	5,977	12,951	248.4%
Mississippi	3,102	1,181	4,283	260.1%
Missouri	5,491	4,229	9,720	250.5%
Montana	927	586	1,512	177.4%
Nebraska	2,323	1,261	3,584	204.9%
Nevada	2,532	0	2,532	148.8%
New Hampshire	1,120	449	1,569	72.3%
New Jersey	10,120	7,969	18,089	112.7%
New Mexico	2,086	1,107	3,194	422.5%
New York	35,267	35,283	70,551	263.0%
North Carolina	9,077	7,933	17,010	313.7%
North Dakota	742	250	992	186.3%
Ohio	12,537	12,555	25,092	235.7%
Oklahoma	3,448	2,460	5,907	398.6%
Oregon	4,789	3,871	8,660	275.9%
Pennsylvania	14,395	10,708	25,104	230.1%
Rhode Island	1,280	852	2,132	145.8%

South Carolina	4,756	2,509	7,265	234.6%
South Dakota	738	41	779	116.6%
Tennessee	7,112	649	7,761	224.8%
Texas	20,250	0	20,250	82.6%
Utah	2,564	1,716	4,280	301.5%
Vermont	684	445	1,129	137.1%
Virginia	7,070	7,020	14,090	210.0%
Washington	8,807	0	8,807	152.1%
West Virginia	1,787	1,255	3,042	337.6%
Wisconsin	6,159	5,419	11,578	179.1%
Wyoming	776	0	776	112.1%
TOTAL	347,643	231,010	578,653	

Source: Ways & Means staff computations (D. Rogers), from Census data for 2001-02 (http://www.census.gov/govs/www/estimate02.html)